THE CPA JOURNAL—INDEX TO VOLUME 67

January 1997-December 1997

AC: Accounting
AL: Accountants' Liability
AU: Auditing
CPAC: The CPA & the Computer
CPACONS: The CPA Consultant
CPAI: The CPA in Industry

CPAM: The CPA Manager EBP: Employee Benefit Plans ET: Estates & Trusts FT: Federal Taxation IT: International Taxation

LTE: Letters to the Editor
NV: News & Views
PFP: Personal Financial Planning
SEC: SEC Advisor
SLT: State & Local Taxation
TFP: Taxation of Financial Products

AUTHOR INDEX

Abramowicz, Kenneth F., Tax Law Changes for Damages Received on Account of Personal Injury or Sickness, Jul, 56 Fi

Agami, Abdel M., and Karen T. Cascini, Is International Reciprocity Possible? Mar, 51 AU

Altman, Howard, and Raymond Temple, The New Guide on Brokers and Dealers in Securities, Oct, 22 Altstadter, Eric, What Exactly Is Rule 1449 Jun, 70 SEC

Anderson, Torn, "Check-the-Box" Regulations Provide U.S. Tax Planning Opportunities for Foreign Operations, May, 86 IT

В

Bachmann, Duane, John Elfrink, and Doug Robideaux, Internet Marketing: Evidence of a Viable Medium, Jun, 71 CPAC

Baker, C. Richard, Implementing the SOP Risks and Uncertainties, Feb., 36

Banks, George Y., and Donald K. McConnell, Jr., The New Fraud Audit Standard, Jun, 22

Barragato, Charles A., Herbert B. Fixler, and William O. Cranshaw, The Family Limited Partnership: A Multifaceted Estate Planning Tool, Sep, 34

Barker, Robert M., Sharon L. Magill, Julia N. Karcher, and Scott D. Johnson, The Bottom-Up Mission Statement, Jun, 36

Barton, Peter, and Clayton Sager, Interest Expense of Materially Participating Purchaser of C Corp. Stock Is Investment Interest, Apr., 14, NV

Barton, Peter, and Roy Weatherwax, Employer's Losses on Sale of Employees' Residences Are Deductible, Sep, 9 NV

Bean, David R. and Laurence E. Johnson, The GASB's Proposed Statement on the Governmental Financial Reporting Model, Apr, 42

Financial Reporting Model, Apr, 42 **Becourtney, Neil,** New York State Installment Plans, Apr, 71 SLT

Beirme, Paul R., Can You Invest Abroad and Stay at Home? Dec, 60 PFP

Blatt, Myron S., The New Excise Tax Window: Tax Bonanza or Tax Trap? Apr, 68 PFP

Bohtling, Alexander A.H., Book Review: Corporate Financial Management, Aug., 74 NV

Financial Management, Aug., 74 NV **Bohtling, Alexander A.H.,** Book Review: Generation to Generation, Oct. 12 NV

Bohtling, Alexander A.H., Book Review: Heads You Win—How the Best Companies Think, Nov, 84 NV

Bohtling, Alexander A.H., Book Review: Justin-Time Accounting: How to Decrease Cost and Increase Efficiency, Feb, 14 NV

Bohtling, Alexander A.H., Book Review: The Linguistic Shaping of Accounting, Mar, 75 NV

Bohtling, Alexander A.H., Book Review: Operational Profitability—Conducting Management Audits, Dec, 67 NV

Bohtling, Alexander A.H., Book Review: The Success Principle, Sep., 74 NV

Bolt-Lee, Cynthia E., and Shelia D. Foster, Changes in Tax Law Benefit Adopting Parents, Oct, 52 FT

Bolt-Lee, Cynthia E., and Shelia D. Foster, Tax Change Reduces Bookkeeping Requirements but Does Business Care? Feb, 12 NV

Boyd, Stephen D., Keep Your Message Concise, Dec, 12 NV

Brauchle, Gary J., and Cheri L. Reither, SFAS No. 130: Reporting Comprehensive Income, Oct, 42

Brennan, James E. and Maria Engerman, "Use of the Money" Principle Prevails, Aug, 56 FT

Brinn, Jeffrey M., On the Passing of Book Reviewer Alexander Bohtling, Dec, 68 LTE

Browne, Bettina B., Hidden Liabilities from Prior Acquisitions and the Unwary Buyer, Aug., 20

Bukovinsky, David, and Janet S. Greenlee, Protection from the Federal Sentencing Guidelines, Aug, 32

Burke, Jacqueline, Disclosure Effectiveness, May, 58 AC Burke, John F., ASB Issues Three Exposure Drafts, Jun, 54 AU

Burke, John F., Book Review: Special Report—A Primer on Accounting Models for Long-Duration Life Insurance Contracts Under U.S. GAAP, Jul, 75 NV

Burke, John F., Disclosures About Pensions and Other Postretirement Benefits, Nov, 62 AC

Burke, John F., New SOP on Environmental Remediation Liabilities, Feb, 54 AC

Burke, John F., Report on Standards Overload, Mar, 11 NV

Burkette, Gary D., and Timothy P. Hedley, The Truth About Economic Value Added, Jul, 46

Bych, Christina, Nothing Is Lost but Money: U.S. Savings Bond Interest, Feb. 70 PFP

c

Candela, Leonard J., Second Circuit Rules that Co-op Owners Are Subject to Home Office Rules, Jan, 15 NV

Carmichael, Douglas R., The Annual Audit Tune Up, Dec, 24

Carmichael, Douglas R., Report Card on the Accounting Profession, Jan, 18

Cascini, Karen T., and Abdel M. Agami, Is International Reciprocity Possible? Mar, 51 AU

Challenges, John A. A. Suping's Guide to Marcos

Challenger, John A., A Survivor's Guide to Merger Mania, Nov, 12 NV

Clark, Stanley J., and Charles E. Jordan, Accounting and Reporting for Limited Liability Companies, Apr, 60, AC

Clements, A. Bruce, Paul J. Streer, and Ray A. Knight, Retirement Plan Contributions and Withdrawals, Aug, 38

Cobb, Jeffrey M., and Corinne L. Crawford, New York State Policy Report: Emerging Issues in Telecommunications/Electronic Commerce, May, 70 SLT

Cocco, Anthony, Daniel M. Ivancevich, Susan H. Ivancevich, and Roger H. Hermanson, New Accounting Standards and the Small Business, Jul, 22

Coffey, William J., and Lewis Schier, The SEC's Annual Report to Congress, Dec. 63 SEC

Colburn, Steven C. and Ted D. Englebrecht, The Importance of Timely Filing, Jan, 40

Colburn, Steven C. and Ted D. Englebrecht, The Taxpayer Relief Act of 1997, Oct, 14

Colburn, Steven C., Ted D. Englebrecht, and Gloria Vallmers, Depreciation Deductions Allowed on Antique Musical Instruments Used in a Trade or Business Nov 68 FT

Colella, Frank G., New Authority on Statutory Short Form Powers of Attorney, Mar, 65 ET Constas, Michael, and Joe K. Shim, Does Your Nonprofit Break Event Dec. 36

Cottrell, David M., James D. Stice, and Douglas F. Prawitt, Evaluating Performance in Professional Accounting, Jun, 61 CPAM

Cottrell, David M., and Steven M. Glover, Finding Auditors Liable for Fraud, Jul, 14

Cox, Bill D., and John E. Elsea, The FAS8's New Earnings per Share Standard, Aug. 26

Craig, James L., Jr., Preserving Auditor Independence: An Interview with Michael H. Sutton, Dec, 16

Craig, James L., Jr., Professional or Trade Organization: An Interview with AICPA Past President Philip Chenok, Oct, 36

Craig, James L., Jr., Reflections on Ten Years of Standard Setting: An Interview with Dennis R. Berestord, Aug. 46

Cranshaw, William O., Herbert B. Fixler, and Charles A. Barragato, The Family Limited Partnership: A Multifaceted Estate Planning Tool, Sep, 34

Crawford, Corinne L., and Jeffrey M. Cobb. New York State Policy Report: Emerging Issues in Telecommunications/Electronic Commerce, May, 70 SLT

Crawford, William, Thirteen Steps to Obtaining Client Referrals, Aug. 70 CPAM

D

Dandekar, Manoj P., and Robert F. Reilly, Valuation of Intangible Contract Rights, Jun, 74 CPACONS

Davis, Charles E., An Assessment of Accounting Information Security, Mar, 28

Demetres, Timothy P., and Christopher Didio, Insurance Agents and Brokers—What Is GAAP? Jun, 52 AC

Didio, Christopher, and Timothy P. Demetres, Insurance Agents and Brokers—What Is GAAP? Jun, 52 AC

Dodsworth, John A., Risk Management and High-Net-Worth Clients, Sep. 14

Doost, Roger K., My Sons and Me and Management Accounting, Feb, 62 CPAI

Downing, James R., Patricia Healy, and Barbara R. Farrell, Doing Business in Vietnam, Apr., 36

Dyson, Robert A., The Revised OMB Circular A-133 and the Single Audit Act Amendments, Jan, 47

E

Easton, Reed W., Recent Tax Developments in Commercial Real Estate, Jul, 32

Eisenstein, Keith D., and Kenneth T. Zemsky, Judge Phases Out New York State Phase Out, May, 70 SLT

Elfrink, John, Duane Bachmann, and Doug Robideaux, Internet Marketing: Evidence of a Viable Medium, Jun, 71 CPAC

Elsea, John E., Bill D. Cox, The FASB's New Earnings per Share Standard, Aug, 26

Engerman, Maria, and James E. Brennan, "Use of the Money" Principle Prevails, Aug, 56 FT

Englebrecht, Ted D., and Steven C. Colburn, The Importance of Timely Filing, Jan, 40

Englebrecht, Ted D., and Steven C. Colburn, The Taxpayer Relief Act of 1997, Oct, 14 Englebrecht, Ted D., Steven C. Colburn, and Gloria Vollimers, Depreciation Deductions Allowed on Antique Musical Instruments Used in a Trade or Business, Nov, 68 FT

Englebrecht, Ted D., and Richard I. Newmark, The Assignment of Income Dilemma, Oct, 30

English Tom, Kiting: A Continuing Problem, Jan, 52 AU

Ewer, Sid R., Federal Government Accountability,
Mar, 22

F

Fair, Andrew J., and Melvin L. Maisel, Let's Keep It in the Family with Intergenerational Minimum Distribution Planning**, Dec, 44

Farrell, Barbara R., Patricia Healy, and James R. Downing, Doing Business in Vietnam, Apr., 36

Fellows, James A., and Melanie G. McCoskey, New Rules on S Corporation Distributions, Jun, 46

Fender, William E., The Benefit of Tax Deferral and Stepped-Up Basis in Taxable Investments, Oct, 58 PFP

Field, Ernest R., Altorneys Are Bad Example, Dec., 68

Fitzsimons, Adrian, Joel G. Siegel, and Marc H. Levine, Auditing Related Party Transactions, Mar, 46

Fitzsimons, Adrian, Joel G. Siegel, and Marc H. Levine, Business Valutations Using a Multiplier of Earnings, May, 81 CPACONS

Fixler, Herbert B., Charles A. Barragato, and William O. Cranshaw, The Family Limited Partnership: A Multifaceted Estate Planning Tool, Sep, 34

Flegm, Eugene, Accounting Paradoxes, Aug. 10 NV

Flesher, Dale L., Tonya K. Flesher, and Gary J. Previts, Charles Waldo Haskins—The CPA Profession's First Statesman, May, 46

Flesher, Tonya K., Dale L. Flesher, and Gary J. Provits, Charles Woldo Haskins—The CPA Profession's First Statesman, May, 46

Floch, Julie F., and D. Edward Martin, The New Notfor-Profit Audit and Accounting Guide, May, 36

Flynn, Patricia M., John D. Leeth, and Elliott S. Levy, The Accounting Profession in Transition, May, 42
February D. and Mary Eller Oliveria in Search

Folts, James D., and Mary Ellen Oliverio, In Search of an Answer: Why Did Dewey Do It? Sep, 73 NV Fornasar, Gregory C., and Eric M. Kramer, Final Regulations on Gualified Domestic Trusts, Oct, 36 ET

Regulations on Qualified Domestic Trusts, Oct, 36 ET
Foster, Benjamin P., and Terry J. Ward, Using Cash Flow Trends to Identify Risks of Bankruptcy, Sep.

Foster, Shelia D., and Cynthia E. Bolt-Lee, Changes in Tax Law Benefit Adopting Parents, Oct, 52 FT

Foster, Shelia D., and Cynthia E. Bolt-Lee, Tax Change Reduces Bookkeeping Requirements but Does Business Care? Feb, 12 NV

Friedlob, George T., Lydia L.F. Schleifer, Franklin J. Plewa, and Corey D. Schou, An Auditor's Primer on Encryption, Nov, 40

G

Gasper, Gary J., The Tax-Free Treatment of Viatical Setflements, May, 30

Glover, Steven M., and David M. Cottrell, Finding Auditors Liable for Fraud, Jul, 14

Godfrey, Joseph E., III, Funding IRC Section 303 to Pay Estate Taxes and Expenses, May, 68 PFP

Golden, Steven, Barriers to Listening Effectiveness, Aug. 74 NV Goldstein, Michael, Book Review: Accountant's Guide to the Internet, Aug. 10 NV

to the Internet, Aug, 10 NV

Goldstein, Michael, Book Review: True Professionalism, Sep, 74 NV

Sep, 74 NV

Goldstein, Michael, Book Review: Valuing Accounting Practices, May, 88 NV

Practices, May, 88 NV

Goldstein, Michael, Book Review: Violence at Work:
How to Safeguard Your Firm, Dec, 11 NV

Goldstein, Michael, Do Firms Fail Because of Their Culture? Oct, 73 NV

Goldstein, Michael, Emerging Issues Affecting CPAs in Industry: A Panel Discussion, Peb, 46

Goldstein, Michael, Valuing a Small Accounting Practice—A Multiple of What? Mar, 13 NV

Goldwasser, Dan L., The Private Securities Act of 1995: Impact on Accountants, Jan, 72 AL

Gordon, Ellen, Third Circuit Rules in Favor of Crummey Powers to Contingent Beneficiaries, Nov, 64, ET

Granstaff, Charles A., and Joseph R. Oliver, Avoiding Estate Planning Malpractice, Jun, 32

Greenfield, Richard, Travel Expenses, Feb, 60 FT

Greenlee, Janet S., and David Bukovinsky, Protection from the Federal Sentencing Guidelines, Aug. 32

Griffin, Ken, and Roy Whitehead, Jr., Congress Mandates Criminal Penallies for Federal and State Government Employees Who Browse Taxpayer's Returns, Oct, 12 NV

H

Hambel, George J., Destined for Extinction, Nov.

Hamel, Pat, and Pamela Rafferty, Software Review-QPLAN, Jan, 66 PFP

Hammer, Viva, Dealer Mark-to-Market Rules—New Guidance from the Internal Revenue Service, May, 83 TFP

Hammer, Viva, What Is Derivative Worth? The Los Alamos Valuation Model, Aug, 67 TFP

Hanson, Randall K., Living Wills and Other Health-Care Directives, Mar, 53 FT

Hartman, Stephen W, Anique A. Qureshi, and Joel G. Siegel, Online Databases, Apr., 46

Hartman, Stephen W., Anique A. Qureshi, and Joel G. Siegel, What the CPA Must Know About Computer Networks (IANS and WANS), Mar, 69 CPAC

Heaty, Patricia, Barbara R. Farrell, and James R. Downing, Doing Business in Vietnam, Apr, 36

Hedley, Timothy P., and Gary D. Burkette, The Truth About Economic Value Added, Jul, 46

Hermanson, Roger H., Daniel M., Ivancevich, Susan H. Ivancevich, and Anthony Cocco, New Accounting Standards and the Small Business, Jul. 22

Hillison, William A., and William F. Jordan, Evaluating Limited Partnership Investments, Sep, 20

Honig, Susan, and Wayne Spivak, PC Based Client Server Accounting Systems, Nov, 14

Hooper, Paul, and John Page, Networking and Data Communications Basics, Nov, 46

Horan, Daniel, Cost Accounting for Long-Term Care Facilities, Oct, 62 CPAI

Houston, Margaret, Kim Parks, and John Talbott, Why Teams Work, Mar, 55 CPAI

Humphrey, Bill, Ray Whitehead, Jr., and Pam Spikes, New Tax on "Excess Benefill" Transactions, Jun, 56 FT

Humphrey, Bill, Roy Whitehead, Jr., Brenda Yelvington, and Pam Spikes, Will the IRS Please Call the EPA... Again, Mar, 40

Huttlinger, John B., Jr., Andrew Pfau, and Lisa F. Quint, Small Firms Practice Management Survey, Jul, 62 CPAM

Illiano, Gary, SEC Announces New Reporting Rules for Unregistered Equity Sales, Feb, 71 SEC

Illiano, Gary, SEC Streamlines Disclosure Requirements Relating to Significant Business Acquistions, Jan, 64 SEC

Ivancevich, Daniel M., Susan H. Ivancevich, Anthony Cocco, and Roger H. Hermanson, New Accounting Standards and the Small Business, Iul. 22

Ivancevich, Susan H., Daniel M. Ivancevich, Anthony Cocco, and Roger H. Hermanson, New Accounting Standards and the Small Business, Jul, 22

.

Jacobs, Joel and Stanley Weiner, The CPA's Role in Disaster Recovery Planning, Nov, 20

Jacobs, Vernon, Charitable Remainder Trusts Should Avoid Partnership Interests, Nov, 73 PFP

Jensen, Paul, Roy Whitehead, Jr., and Pam Spikes, Congress to Mondate Current Deduction for Some 'Qualified' Environmental Cleanup Costs, May, 12 NV

Jerris, Scott L., and Timothy A. Pearson, Benchmarking CPA Firms for Productivity and Efficiency: An Update, Mar, 58 CPAM

Johnson, Laurence E., and David R. Bean, The GASB's Proposed Statement on the Governmental Financial Reporting Model, Apr, 42

Johnson, Scott D., Sharon L. Magill, Julia N. Karcher, and Robert M. Barker, The Bottom-Up Mission Statement, Jun, 36

Jones, Kris, and Roy Whitehead, Jr., Supreme Court Gives "Green Light" to State Taxation of Employee Benefit Plan Operated Medical Facilities, Aug. 12 NV

Jordan, Charles E., and Stanley J. Clark, Accounting and Reporting for Limited Liability Companies, Apr, 60, AC

Jordan, William F., and William A. Hillison, Evaluating Limited Partnership Investments, Sep, 20

K

Kahn, Alan D., Don't Overlook Your Client's Long-Term Insurance Needs, Mar, 64 ET

Kane, Gregory D., Accounting for Transfers of Financial Assets Under SFAS No. 125, Mar., 14

Karcher, Julia N., Sharon L. Magill, Robert M. Barker, and Scott D. Johnson, The Bottom-Up Mission Statement, Jun, 36

Keiser, Laurence, Estate and Gift Tax Provisions of TRA '97. Dec. 30

Kellogg, Laura D., and David C. Kuhlman, Exit Price—How to Keep Your People from Heading Out the Door, May, 74 CPAM

Kepczyk, Roman H., Laptop Security for CPAs, Nov. 85 NV

Key, Kim Galligan, and Mark Levenfus, New Legislation Clarifies Employment Tax Audit Relief, Feb, 24

Knight, Lee G., and Ray A. Knight, New Competent Authority Procedures, Mar. 36

Knight, Ray A., and Lee G. Knight, New Competent Authority Procedures, Mar, 36

Knight, Ray A., A. Bruce Clements, and Paul J. Streer, Retirement Plan Contributions and Withdrawals, Aug. 36

Konecky, Gary, Did You Miss the Mark! Sep, 74 LTE Kramer, Eric M., Recent Developments in Disclaimers of

Kramer, Eric M., Recent Developments in Disclaimers of Property for Post-Mortem Estate Planning, Apr., 62 ET

Kramer, Eric M., and Gregory C. Fornasar, Final Regulations on Qualified Domestic Trusts, Oct, 56 ET Kuhlman, David C., and Laura D. Kellogg, Exit Price—How to Keep Your People from Heading Out

Price—How to Keep Your People from Heading Out the Door, May, 74 CPAM

Kyj, Larissa S., and George C. Romeo, Paving the Way for the NYSSCPA: The Institute of Accounts, Jun, 11 NV

.

Locewell, Linda A., and John J. Tigue, Jr., The Latery of Criminal Enforcement, Apr., 66 FT

Landau, Jerome, IRS Reverses Itself on Contingent QTIP Election, May, 88 NV

Landau, Jerome, Qualified Terminable Interest Property (QTIP) Trust, Aug, 58 ET

Langer, David, Social Security Values and Qualified Plan Limits 1997, Jan, 12 NV Laukins, Ernest P., Tay Tractics and Other International

Larkins, Ernest R., Tax Treaties and Other International Agreements, May, 22

Lassar, Steven D., and Mark W. McGorry, Income in Respect of a Decedent, Sep, 40

Lavery, Liam B., Laying Down the Law: Terms of Use for World Wide Web Sites, Nov, 86 NV

Leeth, John D., Elliott S. Levy, and Patricia M.
Flynn, The Accounting Profession in Transition, May, 42

Levenfus, Mark, and Kim Galligan Key, New Legislation Clarifies Employment Tax Audit Relief, Feb, 24

Levine, Kevin M., Final Regulations on Automatic Extensions Ease Payment and Signature Requirements, Mar, 76 NV

Levine, Marc H., Joel G. Siegel, and Adrian Fitzsimons, Auditing Related Party Transactions, Mar, 46

- Levine, Marc H., Joel G. Siegel, and Adrian Fitzsimons, Business Valutations Using a Multiplier of Earnings, May, 81 CPACONS
- Levy, Elliott S., Patricia M. Flynn, and John D. Leeth, The Accounting Profession in Transition, May, 42
- Lipaff, Lawrence M., Life Insurance Held by Family Limited Partnerships, Dec, 57 ET
- Lipoff, Lawrence M., Pension Distribution Planning and Qualified Domestic Trusts, Jun, 58 ET
- Lipoff, Lawrence M., Transfers of Partnership Interests and Retained Life Estates, Dec., 56 ET
- Lipshie, Norman, Non-CPA Ownership, Nov. 90 LTE
- Loxier, Katherine R., The Internet and Intranet in the Workplace, Feb. 72 CPAC

- Magill, Sharon L., Julia N. Karcher, Robert M. Barker, and Scott D. Johnson, The Bottom-Up Mission Statement, Jun, 36
- Maisel, Melvin L., A Grandparent's Legacy... The Gift That Keeps on Giving, Sep, 64 PFF
- Maisel, Melvin L., and Andrew J. Fair, Let's Keep It in the Family with Intergenerational Minimum Distribu-tion Planning⁵⁷⁷, Dec, 44
- Mancuso, Anthony J., Are Generally Accepted Elec-tronic Standards on Their Way? Apr., 11 NV
- Mancuso, Anthony J., Auditing Standards Board Issues SAS Nos. 80 and 81, Mar, 74 NV
- Mancuso, Anthony J., New Standards for Performing Peer Review, Jun, 42
- Mangina, Norman J., Paul J. Streer, and Eliza-beth Plummer, Distribution by LLCs, Apr. 30
- Manney, Richard, and Michael Mendelsohn, Art Succession: Is that Collection a Link with Eternity or the IRS, Nov. 72 PFP
- Marcus, David, Preserving Valuable Homes from the Estate Tax, Aug, 61 PFP
- Martin, D. Edward, and Julie F. Floch, The New Nation-Profit Audit and Accounting Guide, May, 36
- Mason, Eli, No Plain Paper Please, May, 8 NV
- Mason, Eli, Why You Should Reject the AICPA/NASBA Joint Report, Nov. 88 LTE
- Mauldin, Shawn, and W. Mark Wilder, Personal Liability for Employee Withholding Taxes, Feb, 30
- McCallister, John P., and Tom W. Miller, EVA Clarfications, Oct. 73 LTI
- McConnell, Danald K., Jr., and George Y. Banks, The New Fraud Audit Standard, Jun, 22
- McCoskey, Melanie G., and James A. Fellows, New Rules on S Corporation Distributions, Jun, 46
- McGorry, Mark W. and Steven D. Lassar, Income in Respect of a Decedent, Sep. 40
- McKee, Thomas E., and Mark E. Steadman, Implementing FDICIA at a Small Bank, Jul, 52 AU
- McKell, Lynn J., and Marshall Romney, The Year 2000 Problem, Jun, 16
- Mendelsohn, Michael, and Richard Manney, Art Succession: Is that Collection a Link with Eternity or the IRS, Nov, 72 PFP
- Mendzela, Elisa, Effective Teams, Sep. 62 CPAI
- Michaels, Philip J., Fiduciary Tax Elections, Sep. 28
- Miller, Tom W., and John P. McCallister, EVA Clarifications, Oct, 73 LTE
- Moore, Sandra, Practical Advice for the Newly Married,
- Munter, Paul, Accounting for Internal Use Software, Feb.
- Mushkin, Martin, Dealing with Your Securities Broker, Sep. 66 PFP

- Newman, Bernard H., and Mary Ellen Oliveria, Accounting in the Global Business Environment, Dec,
- Newman, Samuel, Preparing to Sell Your Business? New Jersey, New York, and GAAP Can Help, Jun, 67 SLT

Newmark, Richard L, and Ted D. Englebrecht, The Assignment of Income Dilemma, Oct, 30

0

- Oden, Debra Hall, and J. Richard Williams, Invest-ment Opportunities Through Dividend Reinvestment Plans, Jul, 65 PFP
- Oliver, Joseph R., and Charles A. Granstaff, Avoiding Estate Planning Malpractice, Jun, 32
- Oliverio, Mary Ellen, and Bernard H. Newman, Accounting in the Global Business Environment, Dec, 52 AC
- Oliverio, Mary Ellen, and James D. Folts, In Search of an Answer: Why Did Dewey Do It? Sep, 73 NV

- Pacter, Paul, New IASC Proposal on Impairment of Assets, Jul. 8 NV
- Pacter, Paul, News from the International Accounting Standards Committee, Feb. 12 NV
- Pacter, Paul, Progress at IASC's January Meeting, Mar,
- Pacter, Paul, Update from the IASC, Oct, 74 NV
- Page, John, and Paul Hooper, Networking and Data Communications Basics, Nov. 46
- Palaszynski, Lawrence, Buy/Sell Agreements and Their Impact on Valuation, Jul, 59 ET
- Parks, Kim, Margaret Houston, and John Talbott, Why Teams Work, Mar, 55 CPAI
- Pascarella, Stephen E., II, and Robert M. Pielech, 1997 Tax Season Tune-Up: Let the Race Begin, Jan, 34
- Pearson, Timothy A., and Sott I. Jerris, Benchmarking CPA Firms for Productivity and Efficiency: An Update, Mor. 58 CPAM
- Petrovick, Simon, Outsourcing Internal Audit Isn't Only the Big Firms' Game, May, 62 AU
- Pfau, Andrew, Lisa F. Quint, and John B. Hut-tlinger, Jr., Small Firms Practice Management Survey, Jul, 62 CPAM
- Piaker, Philip M., Keep the CPA Certificate at Full Strength, Nov, 90 LTE
- Pielech, Robert M., and Stephen E. Pascarella II, 1997 Tax Season Tune-Up: Let the Race Begin, Jan, 34
- Plautz, Robert, Taxpayers Can Win New York State Tax Disputes by the Wise Use of Affidavits, Oct, 66 SLT
- Plewa, Franklin J., Lydia L.F. Schleifer, George T. Friedlob, and Corey D. Schou, An Auditor's Primer on Encryption, Nov, 40
- ummer, Elizabeth, Paul J. Streer, and Norman J. Mangina, Distribution by LLCs, Apr, 30
- Prawitt, Douglas F., James D. Stice, and David M. Cottrell, Evaluating Performance in Professional Accounting, Jun, 61 CPAM
- Previts, Gary J., History Conference Looks Back and Looks Forward, Mar, 75 NV
- Previts, Gary J., Dale L. Flesher, and Tonya K. Flesher, Charles Waldo Haskins—The CPA Profession's First Statesman, May, 46
- Pustorino, Anthony R., and Allan M. Rabinowitz. The Status of Non-CPA Ownership of CPA Firms, Apr., 16

- Quint, Lisa F., Andrew Pfau, and John B. Huttlinger, Jr., Small Firms Practice Management Survey, Jul. 62 CPAM
- Qureshi, Anique A., Stephen W. Hartman, and Joel G. Siegel, Online Databases, Apr, 46
- Qureshi, Anique A., and Joel G. Siegel, Risk Analysis and Management Software and the CPA, Dec, 65 CPAC
- Qureshi, Anique, Stephen W. Hartman, and Joel G. Siegel, What the CPA Must Know About Computer Networks (LANS and WANS), Mar, 69 CPAC

Rabinowitz, Allan M., Book Review: Sawyer's Internal Auditing-The Practice of Modern Internal Auditing, 4th Edition, Jan, 14 NV

- Rabinowitz, Allan M. and Anthony R. Pustorino. The Status of Non-CPA Ownership of CPA Firms, Apr., 16
- Rafferty, Pamela, and Pat Hamel, Software Review-GPLAN, Jan, 66 PFP
- Ratcliffe, Thomas A., The New Health Care Organizalions Guide, Jul, 26
- Ratcliffe, Thomas A., The New Notfor-Profit Organizations Guide: Practical Accounting Implementation Issues, Sep. 56 AC
- Ratcliffe, Thomas A., The New Notfor-Profit Organizations Guide: Practical Auditing Implementation Oct, 51 AU
- Reilly, Robert F., and Manaj P. Dandekar, Valua-tion of Intangible Contract Rights, Jun, 74 CPACONS
- Reiss, Howard, Reality Check, Apr., 75 LTE
- Reither, Cheri L., and Gary J. Brauchle, SFAS No. 130: Reporting Comprehensive Income, Oct, 42
- Reitman, Robert A., Homeowners' Association Dues and New York State Sales Tax, Jul, 69 SLT
- Robideaux, Doug, Duane Bachmann, and John Elfrink, Internet Marketing: Evidence of a Viable Medium, Jun, 71 CPAC
- Romeo, George C., and Larissa S. Kyj, Paving the Way for the NYSSCPA: The Institute of Accounts, Jun,
- Rogers, Stuart C., How to Create a Graphic Identity for Your Practice, Feb. 42
- Romney, Marshall, and Lynn J. McKell, The Year 2000 Problem, Jun, 16
- Rosenberg, Steven M., Why Financial Institution
- Field Examinations? Aug, 54 AU Rosencrantz, Michael J., Push Technology, Nov. 34
- Rotenberg, Marvin R., Required Distributions from Qualified Plans and IRAs, Jul, 42
- Rouse, Robert W., and Quinton F. Seamons, The SEC's Longest Running Battle: The Savin Case, Aug, 64 SEC
- Ruhl, Jack M., Managing Constraints, Jan, 60 CPAI
- Russo, Vincent J., Criminalization of Medicaid Asset Transfers, Sep., 64 PFP
- Russolillo, Raymond G., A Pragmatic Approach to Retirement Planning, Sep. 46

- Sager, Clayton, and Peter Barton, Interest Expense of Materially Participating Purchaser of C Corp. Stock Is Investment Interest, Apr., 14, NV
- Schaengold, David, Executors: An Application to the IRS Can Avoid Personal Liability, Jan, 58 ET
- Schaengold, David, A Partnership's Capital Gains Are Taxable to a Trust's Income Beneficiary, Jan, 56 ET
- Schier, Lewis, and William J. Coffey, The SEC's Annual Report to Congress, Dec, 63 SEC
- Schleifer, Lydia L.F., George T. Friedlob, Franklin J. Plewa, and Corey D. Schou, An Auditor's Primer on Encryption, Nov, 40
- Schoenfeld, Susan R., Can Your Pet Be Trusted, Jul,
- Schou, Carey D., Lydia L.F. Schleifer, George T. Friedlab, and Franklin J. Plewa, An Auditor's Primer on Encryption, Nov, 40
- Schwartz, Andrew E., How to Handle Conflict, Apr.
- Schwartz, Donald A., Audit Sampling—A Practical Approach, Feb, 56 AU
- Seamons, Quinton F., and Robert W. Rouse, The SEC's Longest Running Battle: The Savin Case, Aug, 64 SEC
- Shanon, Milette, Excise Tax Assessment Taxpayers, Know Your Rights, Mar, 67 SLT
- Shapiro, Robert, Raising Your New Client Batting Average, Feb, 66 CPAM
- Sherinsky, Judith M., A SSARs White Paper, Aug. 14
- Shim, Jae K., and Michael Constas, Does Your Non-profit Break Even? Dec. 36